

## The Corporation of the Town of Saugeen Shores

### By-law 111 - 2025

Being a By-law to adopt the Municipal Budget and to provide for the final tax levy and collection of rates and levies for the Town for the year 2026 and to provide for the mailing of notices demanding payment of taxes for the year 2026 and to provide for penalty and interest

**Whereas** Section 312 of the *Municipal Act, 2001*, S.O. 2001, c. 25 provides that for purposes of raising the general local municipality levy, a local municipality shall, each year, pass a By-law levying a separate tax rate, as specified in the By-law, on the assessment in each property class in the local municipality rateable for local municipal purposes; and

**Whereas** Section 312 of the said Act requires the rates to be set so that, when they are levied on the applicable assessment rateable for local municipality purposes, an amount equal to the general local municipality levy is raised; and

**Whereas** Section 312 of the said Act requires that the rates on the different classes of property must be in the same proportion to each other as the tax ratios established under Section 308 for the property classes are to each other; and

**Whereas** the rateable property of the Town of Saugeen Shores according to the last revised Assessment Roll amounts to 3,262,922,309 made up as follows:

Residential and Farm	2,888,537,501
Multi-Residential	89,592,600
Commercial - Shared PIL	111,600
Commercial - Occupied	181,129,167
Commercial - Shopping Centre	7,481,341
Commercial - New Construction	-
Commercial - Excess Land	718,800
Commercial - Vacant Land	3,585,000
Commercial - Small Scale On Farm	29,900
Industrial - Shared PIL	155,800
Industrial - Occupied	2,693,200
Industrial - New Construction	-
Industrial - Excess Land	-
Industrial - Vacant land	-
Pipeline	6,520,000
Farmland	136,793,800
Managed Forest	4,660,900
Aggregate Extraction (New – 2025)	2,189,300
Landfill - Shared PIL	-
Total	3,324,198,909

**Whereas** estimates have been prepared showing the following sums to be raised for the lawful municipal purposes of the Corporation of the Town of Saugeen Shores for the year 2026 as follows:

General (Municipal) Purposes	\$27,509,841
Port Elgin Business Improvement Area	\$66,000
Southampton Business Improvement Area	\$58,700

TOTAL	\$27,634,541
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**Now Therefore Be It Resolved** that the Council of the Town of Saugeen Shores hereby enacts as follows:

1. That the Council of the Corporation of the Town of Saugeen Shores approve the Tax Rates as follows:

Tax Class	Municipal
Residential and Farm	0.00842147
Multi-Residential	0.00842147
Commercial - Shared PIL	0.01038452
Commercial - Occupied	0.01038452
Commercial - Shopping Centre	0.01038452
Commercial - New Construction	0.01038452
Commercial - Excess Land	0.01038452
Commercial - Vacant Land	0.01038452
Commercial - Small Scale On Farm	0.01038452
Industrial - Shared PIL	0.01471820
Industrial - Occupied	0.01471820
Industrial - New Construction	0.01471820
Industrial - Excess Land	0.01471820
Industrial - Vacant land	0.01471820
Pipeline	0.00855958
Farmland	0.00210537
Managed Forest	0.00210537
Aggregate Extraction (New – 2025)	0.01197630
Landfill - Shared PIL	0.01030742

2. There shall be levied and collected upon rateable property in the Port Elgin Business Improvement Area, as set out in By-law 27-2025, rates for the year 2026 with the Port Elgin Business Improvement Area levy being subject to setting out a minimum levy of 0.511% per year and a maximum levy of 2.215% per year of the Board's Annual budget.
3. There shall be levied and collected upon the assessable lands and buildings within the Corporation of Town of Saugeen Shores, Southampton Ward, as set out in By-law 78-2014, rates for the year 2026 with the Southampton Business Improvement Area levy being subject to setting out a minimum levy of 0.511% per year and a maximum levy of 2.215% per year of the Board's Annual budget.
4. There shall be a special local municipal levy identified as a Waste Management Fixed Fee in the amount of \$49.84 that shall be applied to every assessable property in the Corporation of the Town of Saugeen Shores.
5. There shall be a special local municipal levy identified as a Police Building Capital Charge Fee in the amount of \$45.00 that shall be applied to every assessable property in the Corporation of the Town of Saugeen Shores.

6. An Interim Tax Levy shall be imposed and levied based on the Assessment Roll for taxation in the current year.
7. The interim amount levied on a property shall not exceed 50 percent (50%) of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
8. For the purposes of calculating the total amount of taxes for the previous year, if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the Assessment Roll or Collector's Roll, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year.
9. The said Interim Tax Levy shall become due and payable in two (2) installments as follows:
  - Fifty percent, (50%), of the Interim Tax Levy shall become due and payable on Thursday, February 19, 2026; and
  - Fifty percent, (50%), of the Interim Tax Levy shall become due and payable on Thursday, May 21, 2026.
10. That the amount of taxes levied pursuant to this By-law on each assessment shall be reduced by the amount of the Interim Levy for 2026 and the balance shall be divided into two equal amounts and the first installment shall be due and payable on or before the 20th day of August 2026, and the second installment shall be due and payable on or before the 19th day of November 2026. If not paid on or before the due dates, penalty shall be added.
11. That penalty will be charged after the dates named for payment at the rate of one and one-quarter percent on the first day of default, and that statutory interest of one and one-quarter percent will be charged on all unpaid taxes on the first day of each month, in addition to the above penalty.
12. That the Treasurer of the Town of Saugeen Shores shall make out all tax notices for the payment of the said taxes and shall deliver or mail each tax notice to the address of each taxpayer at the last known address recorded in the last revised Assessment Rolls for the Town of Saugeen Shores no later than 21 days prior to the first installment of the tax bill.
13. That the Tax Collector shall proceed to collect the amount to be raised by this By-law, together with all other sums on the Tax Roll in the manner as set forth in the Assessment Act and the Municipal Act and all other By-laws in force in this municipality.
14. That this By-law shall come into force and take effect on December 12, 2025.

Read, passed, and sealed this 8<sup>th</sup> day of December, 2026.

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Luke Charbonneau, Mayor

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Morgan McCulloch, Acting Clerk

By signing this By-law on December 8, 2025, I, Mayor Luke Charbonneau, will not exercise the power to veto this by-law pursuant to subsection 284.11 (4)(a).

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Luke Charbonneau, Mayor